

Comptroller's Directive No. 2-05
Attachment 8
Governmental Fund Financial Statement Template

Purpose	<p>This attachment is used to obtain the financial statement and footnote information for governmental funds. This attachment is similar to prior year's Attachment 8.</p>
Applicable agencies	<p>This attachment is applicable to all agencies with governmental funds specified on pages 10-12 in the Preparation of GAAP Basis (GASBS No. 34) Financial Statement Templates (Attachments 8-12) section of this Directive.</p>
Due date	<p>August 18, 2005</p>
Submission requirements	<p>Contact DOA if the agency has any problems with the files.</p> <p>A separate template must be completed for each governmental fund specified in the Directive. <u>After downloading the files, rename the spreadsheet file using the agency number followed by Att8-Fund Number.</u> For example, if agency 151 has two special revenue funds, two debt service funds, and one permanent fund, five attachments will be submitted. The attachments will be renamed as follows: Special revenue funds, 151Att8-SR1.xls and 151Att8-SR2.xls; Debt service funds, 151Att8-DS1.xls and 151Att8-DS2.xls; and Permanent funds, 151Att8-PM1.xls</p> <p>Submit the excel spreadsheet electronically to finrept@doa.virginia.gov.</p> <p>Copy APA via E-mail to APAFinRept@apa.virginia.gov.</p> <p>Do <u>not</u> submit paper copies of the excel attachment.</p>
Attachment revisions	<p>If attachment revisions are made subsequent to DOA acknowledgement of receipt and acceptance of the original attachment submission, resubmit the revised attachment <u>AND</u> complete the Revision Control Log Tab in the attachment excel file.</p> <p>Enter the revision date, applicable excel file tab name, row number and column letter revised, and the previous and revised information. Document text changes and numerical changes. Only enter changes for amounts actually keyed. For example, if a non-keyed, calculated total changes as a result of the revision, this does not need to be documented on the Revision Control Log.</p> <p>If the attachment is revised more than once, do not delete control log revision information from the previous revision. Enter the new revision date and the additional revisions in the rows following the initial revision rows. This log should document all revisions from the initial attachment submission.</p>

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**General
information**

1. The templates include numerous features, including automated comments and validation messages, to assist in the preparation and review of financial data.
 2. Cash, cash equivalent, and investment footnotes (tabs 1A, 1B, & 1C) have changed for fiscal year 2005 due to the implementation of GASBS No. 40. Refer to **Attachment 20, Cash, Cash Equivalents, and Investments at June 30** for guidance on completing these tabs.
 3. Ensure that all footnote tabs applicable to the data entered on the statements are completed. Complete **Tab 4 – Miscellaneous Tab** for **all funds**.
 4. Refer to the **GASBS No. 33 – Nonexchange Transactions Overview**, **GASBS No. 34 – Financial Reporting Model Overview**, and **Additional Guidance for Preparation of GAAP Basis (GASBS No. 34) Fund Financial Statement Templates** sections of this Directive for additional preparation guidance.
 5. Each template requires completion of a fluctuation analysis of prior year and current year financial statement template balances. Key the prior year modified accrual basis financial statement template amounts into the appropriate column on **Tab 9—Fluctuation Analysis**. Each agency should review the Directive section entitled **Additional Guidelines for Preparation of GAAP Basis (GASBS No. 34) Fund Financial Statement Templates, Fluctuation Analysis Guidelines and Materiality Scopes** to determine the dollar and percentage variance that requires an explanation.
 6. Provide explanations for the fluctuation analysis in a Microsoft Word document and submit with the template.
 7. Contact those listed in the **Questions** section of this Directive if additional guidance is required.
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